

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

TRADE PARTNERS GATEWAY  
CENTER, LLC,

Plaintiff,

Hon. Robert Holmes Bell

v.

Case No. 1:04-CV-0786

NEW ERA LIFE INSURANCE  
COMPANY, NEW ERA LIFE  
INSURANCE COMPANY OF  
THE MIDWEST AND  
PHILADELPHIA AMERICAN  
LIFE INSURANCE COMPANY,

Defendants.

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**REPORT AND RECOMMENDATION**

This matter is before the Court on Defendants' Motion to Dismiss Adversary Complaint (Dkt. 6). For the reasons stated in its Report and Recommendation in the *Michael J. Quilling v. Trade Partners, Inc., et al.*, Case No. 1:03-CV-00236, filed on March 7, 2006 (Dkt. 1239), the Court recommends that the New Era Defendants' Motion to Dismiss be granted in part and denied in part. The Report and Recommendation is incorporated by reference. The facts and claims are identical.

Respectfully submitted,

Date: March 9, 2006

/s/ Ellen S. Carmody  
ELLEN S. CARMODY  
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).